



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

DR. KENNETH M. STONE, CPA  
Internal Audit Executive

1520 Market St., Suite 3005  
St. Louis, Missouri 63103-2630  
(314) 657-3490  
Fax: (314) 552-7670

November 26, 2012

**FILE COPY**

David Whiteman, Executive Director  
Skinker DeBaliviere Community Council  
6008 Kingsbury  
St. Louis, MO 63112

RE: Community Development Block Grant (CDBG) (Project #2013-CDA02)

Dear Mr. Whiteman:

Enclosed is a report of the fiscal monitoring review of the Skinker DeBaliviere Community Council, a not-for-profit organization, CDBG Program, for the period January 1, 2012, through June 30, 2012. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Skinker DeBaliviere Community Council. Fieldwork was completed on August 7, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Community Development Administration (CDA) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA, CGMA  
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA  
Lorna Alexander, Special Assistant for Development, CDA



# CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)  
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**SKINKER DEBALIVIERE COMMUNITY COUNCIL  
CONTRACT #12-31-40  
CFDA #14.218**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2012 THROUGH JUNE 30, 2012**

**PROJECT #2013-CDA02**

**DATE ISSUED: NOVEMBER 26, 2012**

**Prepared by:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS**  
**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)**  
**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**  
**SKINKER DEBALIVIERE COMMUNITY COUNCIL**  
**FISCAL MONITORING REVIEW**  
**JANUARY 1, 2012 THROUGH JUNE 30, 2012**

**TABLE OF CONTENTS**

| <b>Description</b>              | <b>Page(s)</b> |
|---------------------------------|----------------|
| <b>INTRODUCTION</b>             |                |
| Background                      | 1              |
| Purpose                         | 1              |
| Scope and Methodology           | 1              |
| Exit Conference                 | 1              |
| <b>SUMMARY OF OBSERVATIONS</b>  |                |
| Conclusion                      | 2              |
| Status of Prior Observations    | 2              |
| A-133 Status                    | 2              |
| Summary of Current Observations | 2              |

## INTRODUCTION

### Background

**Contract Name:** Skinker DeBaliviere Community Council.  
**Contract Number:** 12-31-40  
**Contract Period:** January 1, 2012 through December 31, 2012  
**CFDA Number:** 14.218  
**Contract Amount:** \$53,385

The contract provided Community Development Block Grant (CDBG) fund to Skinker DeBaliviere Community Council (Agency) for assistance in further Development of housing in the St. Louis area by providing the funds necessary to acquire land and plan for projects associated with the contract.

### Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2012, through June 30, 2012, and make recommendations for improvements as considered necessary.

### Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the Community Development Administration (CDA). Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on August 7, 2012.

### Exit Conference

An exit conference was conducted over the phone November 26, 2012. The Agency was represented by Executive Director. The Internal Audit Section was represented by the Auditor-In-Charge.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

No evidence was found to suggest that the Agency did not comply with federal, state and local CDA requirements.

### **Status of Prior Observations**

The Agency's previous fiscal monitoring report, Project #2012-CDA3 issued December 6, 2011, noted one observation.

- Opportunity to develop written accounting procedures. **(Resolved)**

### **A-133 Status**

According to a letter received from the Agency dated July 19, 2012, the Agency does not receive in federal grants in the amount and will not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2011, and was not required to have an A-133 audit.

### **Summary of Current Observations**

There were no observations.